

EXHIBIT 8



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December 31, 2017

VIA ELECTRONIC AND U.S. MAIL

Daniel R. Taylor, Jr.
Kilpatrick Townsend & Stockton LLP
1001 West Fourth Street
Winston-Salem, North Carolina 27101

Re: P&L Development LLC v. Bionpharma Inc. and Bionpharma Healthcare
LLC

Dear Dan:

I am writing to advise you of an issue that has arisen from our telephone call of Thursday December 28, 2017. In the course of discussing the merits of the case, you stressed that an individual involved in the drafting and/or negotiation of the agreements at the heart of this case is employed by P&L Development. That witness appears to be Mr. Charles Cain, former in-house counsel for the business that Bionpharma acquired from Banner Life Sciences over two years ago. As part of this acquisition, Bionpharma acquired rights to the attorney-client privilege associated with the transferred business, including that involving Mr. Cain.

Mr. Cain owes duties to Bionpharma and has both privileged and confidential information belonging to Bionpharma regarding facts of this case. Yet, he verified the Complaint about facts that bear directly on his work in creating and/or negotiating the agreements that Bionpharma acquired along with the rest of the Banner Life Sciences generic pharmaceutical product business. There also may have been additional relevant work. These facts raise serious issues. In this regard, I attach the recent decision from the United States Court of Appeals for the Federal Circuit in *Dynamic 3D Geosolutions, LLC v. Schlumberger Limited (Schlumberger N.V.)*, 837 F.3d 1280 (Fed. Cir. 2016), which discusses this issue in the context of the ABA Model Rule, which is identical to Rule 1.9 of the North Carolina Rules of Professional Conduct.

Reserving all rights and remedies available as a consequence of these issues, I ask that we discuss this situation at your earliest convenience.

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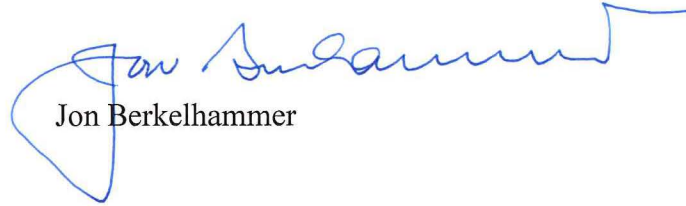
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With kindest regards, I am

Very truly yours,

ELLIS & WINTERS LLP



Jon Berkelhammer

JAB/jb

Enclosure

cc: Susan H. Boyles
(w/enclosure)
(via email)